

SUPPLEMENTARY INSTRUCTIONS FOR VIRGINIA CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your city or town general government
 Behavioral health authorities
 Community development authorities
 Drainage districts (municipal)
 Fire and rescue districts
 Health center or hospital commissions (serving a single city or town)
 Health partnership authorities (including joint)
 Housing rehabilitation areas or zones
 Industrial or economic development authorities
 Joint and regional citizen detention commissions
 Mosquito control districts (municipal)
 Park authorities
 Parking authorities
 Planning districts (joint county-city-town)
 Public facilities district (municipal)
 Public recreation facilities authorities
 Redevelopment and housing authorities
 Regional jail boards created under joint exercise of power agreements
 Regional public libraries operated by one city under contract
 Road authorities (municipal)
 Sanitary districts
 Service districts (created by one local government or created by court order with a local government in charge of the board)
 Special service districts (city or town)
 Special town school districts
 Tourism financing development authorities (created by a single city or town)
 Transportation districts under the following acts:
 Local transportation (single municipality or two or more contiguous localities)
 Public transportation systems
 Transportation districts – 1964 law (single municipality)
 Water and sewer authorities (single city)

SPECIAL NOTE:

SCHOOL SYSTEM FINANCES--Include at the appropriate parts of the questionnaire, all transactions (revenue, expenditure, debt, and cash and security holdings) of the city or town school system.

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include all real and personal property taxes collected for all city or town funds. Report both current and delinquent taxes for all purposes, including:

- Taxes for general city or town purposes
- Bank stock taxes
- Taxes for schools and school debt retirement (if your government operates a school system or contracts with another government for that purpose).
- Collections from other levies
- Interest and penalties on delinquent taxes
- Proceeds of tax sales

3. B. Local sales taxes

1. General sales tax (code T09)

Include city or town general sales tax for governments with power to impose a local sales tax. Report amounts of the county general sales tax shared with the cities and towns at PART 2, question 4, item M., (Code D30).

6. Public utilities tax (code T15)

Include city or town franchise taxes.

7. Tobacco products tax (code T16)

Include city or town cigarette tax.

8. Other local sales taxes (code T19)

Include - Hotel and motel room occupancy tax, restaurant meals taxes, short-term rental tax.

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)

Include proceeds from licenses issued for holding coin-operated amusement devices.

3. Motor vehicle licenses (local) (code T24)

Include local vehicle licenses.

6. Other licenses, permits, and taxes (code T29)

Include -
 Bicycle licenses
 Building permits
 Other licenses and permits

3. E. Other taxes

2. Documentary and stock transfer taxes (code T51)

Include portion of proceeds received from the tax on real estate transfers and retained by the local treasury.

4. Intergovernmental revenues

A. Streets and highways (from the State - code C46)

Include state grants for roads and highways.

B. Education (from the State - code C21)

Include state aid for local school system.

D. Health and hospitals (from the State - code C42)

Include health and mental health grants.

M. General support (from the State - code C30)

Include - ABC profits
Rolling stock tax distribution

N. All other (from the State - code C89)

Include other state grants or reimbursements
to your government.

PART 3 - EXPENDITURES

11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deduction for income taxes, social security, or retirement coverage.

PART 4 - INDEBTEDNESS

Include industrial revenue or pollution control bonds issued by your government.